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1485 At 7

Some Few

REMARKS

UPON

The State of Excise after
the Union, compar'd
with what it now is.

THE Author of the State of the Excise, to remove the Impressions, upon the Commonality, of the heavy Burdens of the English Taxes, Industriousl^y buzz'd about by such as upon other Views were Prejudiced against the present Treaty of Union, lays down several Positions, and from thence makes several Calculs of the Price of the Pynt of Ale.

First, By Substracting the Scots Excise, and then by adding the English Excise, whereby he makes it appear, that the Pynt of our Two penny Ale will, notwithstanding the English Excise, be Sold at 2s. 4d. Scots per Pynt; and their small Ale, that falls under the English low Excise, will be Sold at 16 Pennies the Pynt in Retail, whereby he Alledges, we will be fully as Easie after the Union as now. And concludes, If his Calcul be true, it may seem Odd that the Author

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thor of the *Short View* of our present Trade and Taxes, should suppose each Boll of Malt, will produce 6 s. sterl. of Excise, and upon that, builds his Calcul of the Encrease of the Excise after the Union; Whereas upon a Supposition of Brewing 4 Gallons out of a Boll of Malt, the Excise may be brought to 17 s. 4 d. Scots.

In the First Place, The Author of the *Short View* of our present Trade and Taxes, has never yet said nor wrote any thing against an Union; and if his laying open the State of our Taxes after the Union, that thereby the Nation may know what to seek for themselves, shall be understood as a Design to Encrease in the Commonality, a Ferment against the Union, he cannot help such as take it so; tho' at the same time, those that are less Interested in the Treaty, will be convinced, that both his Calcul and his Design are Just, and for the Good of his Country.

In the next place, what is advanced by the Author of the State of the Excise after the Union, compared with what it is now, may be true as to the Price of Two-penny Ale after the Union; but how that will reduce the Excise to less as 6 sh. Sterl. upon each Boll of Malt, this Author has not yet demonstrate.

The Letter to a Friend, giving Account how the Treaty of Union has been receiv'd here, (which is written by one who will not be denied to be a Favourer, if not a Treater in the Union) In the Answer to the eighth Objection upon the Burden of *English* Excises, that shall take place after the Union, does acknowledge pag. 25. That each Pint of our two-penny Ale will be 8 d. Scots of Excise. It's certain: And if either the Brewers in *Edinburgh* or the late or present Tax-men of the Excise be called to depone, it will be made appear, that there is 18 Gallons of Two-penny Ale in each Boll of good Malt, which is 144 Pints, and each Pint being in this Letter acknowledged to be burden'd with 8 d. of Excise: the Total
upon

upon the Ale produced out of each Boll of Malt, amounts to 4 lib. 16 sh. *Scots* Money, which is 8 sh. *Sterlin*. The Author of the *State of Excises* acknowledges in his Scheme, That the Excise is $6\frac{1}{2}$ Pennies upon each *Scots* Pint: (which by the by is a wrong Calcul, if the *English* Barrel be 12 *Scots* Gallons) this $6\frac{1}{2}$ Pennies the Pint will amount upon 18 Gallons, to 6 sh. and 6 d. *Sterlin*.

It shall yet further be Supposed, That each Boll of Malt produces only 14 Gallons of Two-penny Ale, which is 108 *Scots* Pints; and reckoning each Pint 8 d. of Excise, even this Calcul comes to 6 sh. *Sterlin* on each Boll of Malt.

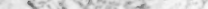
From all which, it may Appear, That the Author of the *Short View*, has not been so far out of the Road, as the Author of *The State of the Excise* would have him. He never advanced any thing of the Price of Ale, whether it would be 3 sh: 4 sh: or 6 sh: the Pint, only made a very reasonable Computation, that the Excise upon the Liquor of each Boll of Malt, would be 6 sh. *sterl*: and that seems not yet to be Redargued, from what has been since advanced. --- But seing the Author of *The State of the Excise* after the Union, has suppos'd, and will make Good, That the Excise of a Boll of Malt may then be brought to 17 sh. 4 d. *Scots*. Therefore,

It's Humbly Proposed, That one of the Articles of the Treaty may be, That in place of all the *English* Excises upon Ale or Malt, our Excise after the Union, shall be Two Merks on the Boll of Malt, (which is far above 17 sh. and 4 d.) and that no further Excise be laid upon Malt, by any subsequent *British* Parliament. This will quiet any Ferment may be in the Nation upon this Account, and make such, who have no other Design, but to serve their Country, acknowledge, That the Rectification is just and equal, and a Good Incouragement so far, to enter in the Treaty.

is a wrong calculation. If the 18 Gallons be 18 Gallons
this 6 Gallons the 18 Gallons are 18 Gallons to 6 Gallons
Fixed is 6 Gallons to 18 Gallons (which by the way
of the 6 Gallons is 18 Gallons) the 18 Gallons
A 18 Gallons is 18 Gallons. The Answer
upon the 18 Gallons is 18 Gallons, amounts to

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1. The first step is to identify the problem or question that needs to be addressed. This involves understanding the context and the specific requirements of the task.

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